

**LISTING OF THE CLAIMS**

Please **ADD** claims 18 and 19.

The following is a complete listing of the claims:

1.-14. (Canceled)

15. (Previously Presented) A reinforced coal-based cellular product, comprising:

a matrix of coal-based cells reinforced with at least one layer of a fibrous carbonaceous material, wherein said coal-based cellular product has a graded density.

16. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said fibrous carbonaceous material is selected from the group consisting of a non-woven two dimensional mat having random in-plane fiber orientation, a chopped fiber, a two dimensional woven mat, a knitted mat, and a prepreg of continuous unidirectional roving with a predetermined resin or filler material formed into a two dimensional sheet.

17. (Previously Presented) The reinforced coal-based cellular product of claim 15, wherein said coal-based cellular product is formed from bituminous coal having a swell index ranging from about 3.5 to about 5.

18. (New) The reinforced coal-based cellular product of claim 15, wherein said at least one layer of fibrous carbonaceous material comprises a resin impregnated fibrous mat.

19. (New) The reinforced coal-based cellular product of claim 18, wherein said impregnated fibrous mat includes at least one of layer of phenolic resin, furfural resin, or epoxy.